

Lampiran 1. Daftar Nama Sampel

NO	KODE	NAMA PERUSAHAAN	SEKTOR
1	ADES	PT. Akasha Wira International Tbk	Industri Barang Konsumsi
2	AKKU	Alam Karya Unggul Tbk	Industri Dasar dan Kimia
3	ALKA	Alaska Industrindo Tbk	Industri Dasar dan Kimia
4	ALMI	Alumindo Light Metal Industry Tbk	Industri Dasar dan Kimia
5	AMFG	Asahimas Flat Glass Tbk	Industri Dasar dan Kimia
6	ASII	Astra International Tbk	Aneka Industri
7	BRNA	Berlina Tbk	Industri Dasar dan Kimia
8	CPIN	Charoen Pokphand Indonesia Tbk	Industri Dasar dan Kimia
9	DLTA	PT. Delta Djakarta Tbk	Industri Barang Konsumsi
10	ERTX	Eratex Djaya Tbk	Aneka Industri
11	ETWA	Eterindo Wahanatama Tbk	Industri Dasar dan Kimia
12	ICBP	PT. Indofood CBP Sukses Makmur Tbk	Industri Barang Konsumsi
13	IGAR	Champion Pasific Indonesia Tbk	Industri Dasar dan Kimia
14	INAI	Indal Aluminium Industry Tbk	Industri Dasar dan Kimia
15	INDF	PT. Indofood Sukses Makmur Tbk	Industri Barang Konsumsi
16	INDS	Indo Spring Tbk	Aneka Industri
17	JPRS	Jaya Pari Steel Tbk	Industri Dasar dan Kimia
18	KBLM	Kabelindo Murni Tbk	Aneka Industri
19	KDSI	Kedawung Setia Industrial Tbk	Industri Barang

NO	KODE	NAMA PERUSAHAAN	SEKTOR
			Konsumsi
20	KLBF	PT. Kalbe Farma Tbk	Industri Barang Konsumsi
21	LION	Lion Metal Works Tbk	Industri Dasar dan Kimia
22	LMPI	PT. Langgeng Makmur Industry Tbk	Industri Barang Konsumsi
23	LMSH	Lionmesh Prima Tbk	Industri Dasar dan Kimia
24	MLBI	PT. Multi Bintang Indonesia Tbk	Industri Barang Konsumsi
25	MLIA	Mulia Industrindo Tbk	Industri Dasar dan Kimia
26	NIPS	Nipress Tbk	Aneka Industri
27	PBRX	Pan Brothers Tbk	Aneka Industri
28	PICO	Pelangi Indah Canindo Tbk	Industri Dasar dan Kimia
29	PRAS	Prima Alloy Stell Universal Tbk	Aneka Industri
30	PYFA	PT. Pyridam Farma Tbk	Industri Barang Konsumsi
31	RMBA	Bentoel International Investama Tbk	Industri Barang Konsumsi
32	ROTI	PT. Nippon Indosari Corporindo Tbk	Industri Barang Konsumsi
33	SCCO	Supreme Cable Manufacturing and Commerce Tbk	Aneka Industri
34	SIPD	Siearad Produce Tbk	Industri Dasar dan Kimia
35	SKLT	PT. Sekar Laut Tbk	Industri Barang Konsumsi
36	SMGR	Semen Indonesia (Persero) Tbk	Industri Dasar dan Kimia
37	SMSM	Selamat Sempurna Tbk	Aneka Industri
38	SRSN	Indo Acitama Tbk	Industri Dasar dan Kimia
39	SSTM	Sunson Textile Manufacturer Tbk	Aneka Industri

NO	KODE	NAMA PERUSAHAAN	SEKTOR
40	TIRT	Tirta Mahakam Resources Tbk	Industri Dasar dan Kimia
41	TRST	Trias Sentosa Tbk	Industri Dasar dan Kimia
42	ULTJ	PT. Ultrajaya Milk Industry and Trading Company Tbk	Industri Barang Konsumsi
43	UNIT	Nusantara Inti Corpore Tbk	Aneka Industri
44	UNVR	PT. Unilever Indonesia Tbk	Industri Barang Konsumsi
45	VOKS	Voksel Elektic Tbk	Aneka Industri

Lampiran 2. Statistik Deskriptif dan Distribusi Frekuensi

Statistik Deskriptif

	N	<i>Minimum</i>	<i>Maximum</i>	<i>Mean</i>	<i>Std. Deviation</i>
IOS	135	.03	360.17	11.2924	53.50670
INST	135	.04	3.47	.5988	.37719
MANJ	135	.00	5.00	.2644	.71262
KI	135	.00	.80	.3700	.14939
KAU	135	3	5	3.16	.421
SIZE	135	10.02	13.77	11.9050	.68889
LEV	135	.00	5.41	.5244	.52221
DA	135	-.38	732.48	23.7784	112.48674
Valid N (listwise)	135				

Distribusi Frekuensi

Variabel	Kode	DKAP
KAP:		
Big 4	1	1
Non Big 4	0	0

Lampiran 3. Pengujian Asumsi Klasik

1. Uji Normalitas

Sebelum Transformasi

		<i>Unstandardized Residual</i>
N		135
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	53.99405426
Most Extreme Differences	Absolute	.199
	Positive	.199
	Negative	-.166
Kolmogorov-Smirnov Z		2.316
Asymp. Sig. (2-tailed)		.000

a. Test distribution is Normal.

Sesudah Transformasi

		Unstandardized Residual
N		60
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	1.17056267
Most Extreme Differences	Absolute	.107
	Positive	.056
	Negative	-.107
Kolmogorov-Smirnov Z		.827
Asymp. Sig. (2-tailed)		.501

a. Test distribution is Normal.

2. Uji Multikolinieritas

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	43.925	7.752		5.666	.000		
LNIO	.131	.126	.120	1.041	.303	.429	2.333
LNINST	.706	.291	.198	2.422	.019	.851	1.175
LNMANJ	-.035	.209	-.014	-.169	.866	.792	1.263
LNKI	.276	.921	.025	.300	.766	.837	1.195
LNKAU	2.386	2.231	.159	1.070	.290	.256	3.908
KAP	2.461	.667	.504	3.689	.001	.304	3.293
LNSIZE	-18.876	3.421	-.540	-5.517	.000	.592	1.688
LNLEV	.349	.150	.200	2.320	.024	.762	1.313

a. Dependent

Variable: LNDA

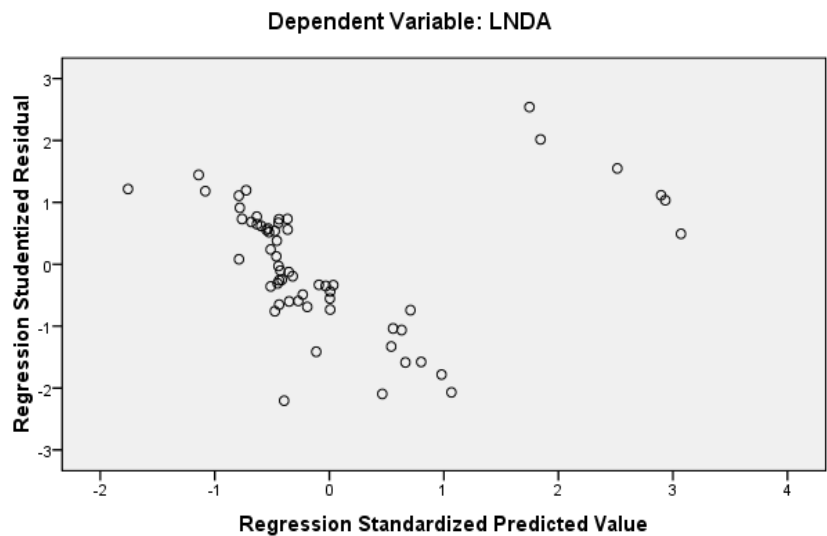
3. Uji Autokorelasi

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.843 ^a	.711	.666	1.25903	1.008

a. Predictors: (Constant), LNLEV, LNKAU, LNINST, LNSIZE, LNKI, LNMANJ, LNIO, KAP

b. Dependent Variable: LNDA

4. Uji Heteroskedastisitas



Lampiran 4. Pengujian Hipotesis (Sesudah Transformasi)

1. Analisis Regresi

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin- Watson
1	.843 ^a	.711	.666	1.25903	1.008

a. Predictors: (Constant), LNLEV, LNKAU, LNINST, LNSIZE, LNKI, LNMANJ, LNIOS, KAP

b. Dependent Variable: LNDA

2. ANOVA

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	198.860	8	24.858	15.681	.000 ^a
Residual	80.843	51	1.585		
Total	279.703	59			

a. Predictors: (Constant), LNLEV, LNKAU, LNINST, LNSIZE, LNKI, LNMANJ, LNIOS, KAP

b. Dependent Variable: LNDA

3. Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	43.925	7.752		5.666	.000		
LNIO	.131	.126	.120	1.041	.303	.429	2.333
LNINST	.706	.291	.198	2.422	.019	.851	1.175
LNMANJ	-.035	.209	-.014	-.169	.866	.792	1.263
LNKI	.276	.921	.025	.300	.766	.837	1.195
LNKAU	2.386	2.231	.159	1.070	.290	.256	3.908
KAP	2.461	.667	.504	3.689	.001	.304	3.293
LN SIZE	-18.876	3.421	-.540	-5.517	.000	.592	1.688
LNLEV	.349	.150	.200	2.320	.024	.762	1.313

a. Dependent

Variable: LNDA

Lampiran 5. Pengujian Hipotesis (Sebelum Transformasi)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.877 ^a	.770	.755	55.68177	.930

a. Predictors: (Constant), LEV, INST, KAP, MANJ, KI, IOS, KAU, SIZE

b. Dependent Variable: DA

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1304879.848	8	163109.981	52.608	.000 ^a
	Residual	390657.958	126	3100.460		
	Total	1695537.806	134			

a. Predictors: (Constant), LEV, INST, KAP, MANJ, KI, IOS, KAU, SIZE

b. Dependent Variable: DA

Coefficients^a

Model	<i>Unstandardized Coefficients</i>		<i>Standardized Coefficients</i>	t	Sig.	<i>Collinearity Statistics</i>	
	B	<i>Std. Error</i>	Beta			<i>Tolerance</i>	VIF
1 (Constant)	371.145	121.469		3.055	.003		
IOS	1.275	.115	.606	11.110	.000	.614	1.629
INST	41.957	13.100	.141	3.203	.002	.948	1.055
MANJ	8.525	7.130	.054	1.196	.234	.896	1.116
KI	-22.150	34.174	-.029	-.648	.518	.888	1.126
KAU	50.241	14.669	.188	3.425	.001	.607	1.647
KAP	48.271	14.079	.199	3.429	.001	.541	1.850
SIZE	-46.516	9.927	-.285	-4.686	.000	.495	2.021
LEV	-1.386	9.604	-.006	-.144	.885	.920	1.087

a. Dependent Variable:

DA